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Attorneys for Parker-Hannifin Corporation

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X

In re:

DANA CORPORATION, *et al.*,

Debtors.

-----X

Chapter 11

Case No. 06-10354 (BRL)
(Jointly Administered)

NOTICE OF APPEAL

Parker-Hannifin Corporation, hereby appeals under 28 U.S.C. § 158(a) or (b) from the order of United States Bankruptcy Judge Burton R. Lifland Valuing Reclamation Claims Filed in the Debtors' Chapter 11 Cases at Zero entered on April 26, 2007 (Docket No. 5175)(the "Order").

The names of all parties to the order appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

Appellants:¹

Parker-Hannifin Corporation

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Appellees:

The Debtors

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-and-

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¹ Other parties to the Order appealed from may include those reclamation claimants similarly situated to Parker-Hannifin Corporation, including, without limitation, those parties identified in footnote 1 of the Order.

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-and-

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Other Parties:

The Official Committee of Unsecured Creditors

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Office of the United States Trustee

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Dated: New York, New York
May 4, 2007

Respectfully submitted,

THOMPSON HINE LLP

By: /s/ Benjamin D. Feder
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CERTIFICATE OF SERVICE

A copy of the foregoing was served via the Court's electronic filing system on May 4, 2007 upon all parties registered to receive notice thereby.

/s/ Benjamin D. Feder
One of the Attorneys for Parker-Hannifin
Corporation